

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11 Case
: No. 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC., *et al*, :
: (Jointly Administered)
Debtors. :
: :
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**FIRST SUPPLEMENTAL AFFIDAVIT OF
ROBERT A. ROSSI IN CONNECTION WITH
WINDELS MARX LANE & MITTENDORF, LLP'S
RETENTION AS SPECIAL COUNSEL TO THE DEBTORS**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Robert A. Rossi, being duly sworn, upon his oath, deposes and says:

1. I am a member of the Bar of the State of New York and the firm of Windels Marx Lane & Mittendorf, LLP ("Windels Marx" or the "Firm"), with offices in several locations, including an office located at 156 W. 56th Street, New York, New York 10019.

2. All facts set forth below in this affidavit are based upon information from, and discussions I or other Windels Marx personnel reporting to me have had with certain of my colleagues. To the extent any information disclosed herein requires amendment or modification upon Windels Marx's completion of further review or as additional information becomes available to it, a supplemental affidavit will be submitted to the Court reflecting such amended or modified information.

3. On November 17, 2008, the Firm submitted the "Affidavit and Disclosure Statement of James J. Thomas on behalf of Windels Marx Lane & Mittendorf, LLP Pursuant to

the Order Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business” (the “Initial Affidavit”) [Docket No. 1545].

4. On August 14, 2009, the Debtors submitted an Application Pursuant to Sections 327(e) and 328 (a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Windels Marx Lane & Mittendorf, LLP, as Special Counsel to the Debtors, Nunc Pro Tunc to the Engagement Date (the “Application”)¹ [Docket No. 4812]. In support, the Firm submitted my Declaration in support of the Application of the Debtors for authorization to employ and retain Windels Marx as Special Counsel to the Debtors (the “Special Counsel Affidavit”). The Initial Affidavit and the Special Counsel Affidavit are collectively referred to as the “Affidavits.” The Affidavits are incorporated herein by reference.

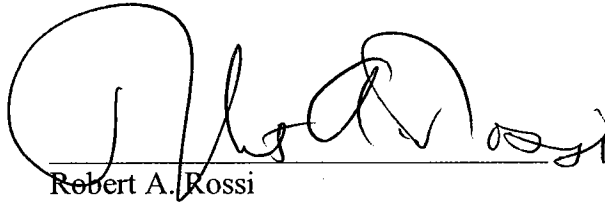
5. By order of this Court entered August 25, 2009 [Docket No. 4926], Windels Marx’s retention was approved effective May 1, 2009.

6. I respectfully submit this affidavit in connection with the Firm’s continued service as special counsel to the Debtors. Since filing the Affidavits, the hourly rates of the attorneys and paraprofessionals providing legal services to the Debtors have increased. Attached hereto as Exhibit A is a chart detailing the Firm’s 2011 attorney and paraprofessional billing rates.

¹ Any capitalized term not defined herein shall have the meaning given to it in the Application.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the
United States of America that the foregoing is true and correct.

Dated: February 16, 2011



Robert A. Rossi

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Proposed Special Counsel for Debtors
and Debtors-in-Possession